

PTE-WH 40A200 (10-05)		KENTUCKY NONRESIDENT INCOME TAX WITHHOLDING ON NET DISTRIBUTIVE SHARE INCOME	For Taxable Year Ended __ __ / __ __
(1) Pass-through entity's FEIN	(5) Kentucky net distributive share income subject to withholding .....	.00	
(2) Pass-through entity's name, address and ZIP code	(6) Tax before credit (line 5 multiplied by .06 (6%)) .....	.00	
	(7) Enter general partner credits (see instructions) .....	.00	
	(8) Kentucky income tax withheld .....	.00	
(3) Member's Social Security number	Copy A—For Kentucky Department of Revenue		
(4) Member's name, address and ZIP code			

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(1) Pass-through entity's FEIN	(5) Kentucky net distributive share income subject to withholding00	
(2) Pass-through entity's name, address and ZIP code	(6) Tax before credit (line 5 multiplied by .06 (6%)) .....	.00	
	(7) Enter general partner credits (see instructions) .....	.00	
	(8) Kentucky income tax withheld .....	.00	
(3) Member's Social Security number	Copy B—File With Member's Income Tax Return		
(4) Member's name, address and ZIP code			

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(1) Pass-through entity's FEIN	(5) Kentucky net distributive share income subject to withholding00	
(2) Pass-through entity's name, address and ZIP code	(6) Tax before credit (line 5 multiplied by .06 (6%)) .....	.00	
	(7) Enter general partner credits (see instructions) .....	.00	
	(8) Kentucky income tax withheld .....	.00	
(3) Member's Social Security number	Copy C—For Member's Records		
(4) Member's name, address and ZIP code			

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(1) Pass-through entity's FEIN	(5) Kentucky net distributive share income subject to withholding00	
(2) Pass-through entity's name, address and ZIP code	(6) Tax before credit (line 5 multiplied by .06 (6%)) .....	.00	
	(7) Enter general partner credits (see instructions) .....	.00	
	(8) Kentucky income tax withheld .....	.00	
(3) Member's Social Security number	Copy D—For Pass-Through Entity's Records		
(4) Member's name, address and ZIP code			

A pass-through entity must complete this form or approved substitute for each nonresident individual member whose net distributive share income is at least \$1,000. Mail Copy A with Form 740NP-WH, Kentucky Nonresident Income Tax Withholding on Net Distributive Share Income Transmittal Report, to the Kentucky Department of Revenue and furnish Copies B and C to the member by the 15th of the fourth month following the close of the taxable year.

INSTRUCTIONS

- 1. Enter pass-through entity's Federal Identification Number (FEIN).
- 2. Enter pass-through entity's name, address and ZIP code.
- 3. Enter member's Social Security number.
- 4. Enter member's name, address and ZIP code.
- 5. **General Partnerships**—Enter member's net distributive share income subject to withholding. From Schedule K-1, combine income and loss items, subtract deductions allowable under KRS 141.010(10), and multiply by the nonresident percentage from Schedule A, line 12. The pass-through entity shall limit the deduction for any capital losses and credits, available to the nonresident individual(s) based upon federal or Kentucky statutes. **S Corporations**—Enter shareholder's net distributive share of dividend income multiplied by the nonresident percentage from Schedule A, line 12. **Kentucky Partnerships (taxed as a corporation)**—Enter partner's net distributive share of dividend and guaranteed payments multiplied by the nonresident percentage from Schedule A, line 12.
- 6. Multiply the amount on line 5 by 6 percent and enter here.
- 7. Subtract general partner's credits passed to the general partner if the credit can be reasonably expected to be claimed during the year.
- 8. Subtract line 8 from line 7. This is the amount of Kentucky income tax to be withheld.

INSTRUCTIONS TO MEMBER

Attach Copy B of Form PTE-WH to your nonresident Kentucky individual income tax return to claim the tax withheld. Nonresident individual shareholders or partners of a pass-through entity doing business in Kentucky must file an individual income tax return and pay income tax on all Kentucky source income. Report net distributive share income from Schedule K-1 on your return and claim the amount of tax withheld.

For General Partners Only—If net distributive share income is **your only Kentucky source income**, this form and payment of the tax by the entity will satisfy your filing requirements of KRS 141.206 and 141.180. If you are not filing a Kentucky individual income tax return, you may attach this form to the return filed with your state of residence to claim credit for taxes paid to another state.

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KEEP THIS COPY FOR YOUR RECORDS

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INSTRUCTIONS

- 1. Enter pass-through entity's Federal Identification Number (FEIN).
- 2. Enter pass-through entity's name, address and ZIP code.
- 3. Enter member's Social Security number.
- 4. Enter member's name, address and ZIP code.
- 5. **General Partnerships**—Enter member's net distributive share income subject to withholding. From Schedule K-1, combine income and loss items, subtract deductions allowable under KRS 141.010(10), and multiply by the nonresident percentage from Schedule A, line 12. The pass-through entity shall limit the deduction for any capital losses and credits, available to the nonresident individual(s) based upon federal or Kentucky statutes. **S Corporations**—Enter shareholder's net distributive share of dividend income multiplied by the nonresident percentage from Schedule A, line 12. **Kentucky Partnerships (taxed as a corporation)**—Enter partner's net distributive share of dividend and guaranteed payments multiplied by the nonresident percentage from Schedule A, line 12.
- 6. Multiply the amount on line 5 by 6 percent and enter here.
- 7. Subtract general partner's credits passed to the general partner if the credit can be reasonably expected to be claimed during the year.
- 8. Subtract line 8 from line 7. This is the amount of Kentucky income tax to be withheld.